

Local Option Sales, Use and Gross Receipts Taxes as of October 1, 2006

City	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Aneta	Sales, Use and Gross Receipts	1-1-05	203	1%	New farm machinery Coin-operated amusement	\$25/sale	None
Ashley	Sales, Use and Gross Receipts	4-1-98	162	1%	None	\$25/sale	3% Max. - \$33.33/ month or \$100.00/quarter
Beach	Sales, Use and Gross Receipts	10-1-97	156	1%	New farm machinery	\$25/sale	None
Belfield	Sales, Use and Gross Receipts	4-1-95	133	1%	Natural gas	\$25/sale	None
Berthold	Sales, Use and Gross Receipts	1-1-96	138	1%	New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale	None
Beulah	Sales, Use and Gross Receipts	10-1-03	200	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Bismarck	Sales, Use and Gross Receipts	4-1-86	102	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Bottineau	Sales, Use and Gross Receipts	10-1-99	122	2%	Natural gas New farm machinery New farm irrigation equipment	\$50/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Bowman	Sales, Use and Gross Receipts	10-1-94	126	1%	Natural gas New farm machinery	\$25/sale	None
Buffalo	Sales, Use and Gross Receipts	1-1-03	196	1%	None	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Cando	Sales and Gross Receipts only	7-1-98	161	1%	None	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Carrington	Sales, Use and Gross Receipts	1-1-94	124	1%	Natural gas New farm machinery	\$25/sale	None
Carson	Sales, Use and Gross Receipts	10-1-02	191	1%	None	\$25/sale	None
Casselton	Sales, Use and Gross Receipts	4-1-98	163	1%	None	\$25/sale	None
Cavalier	Sales, Use and Gross Receipts	10-1-98	127	1½%	Natural gas New farm machinery	\$37.50/sale	None
Cooperstown	Sales, Use and Gross Receipts	7-1-96	141	1%	New farm machinery Coin-operated amusement	\$25/sale	None
Crosby	Sales, Use and Gross Receipts	1-1-93	116	1%	New farm machinery	\$25/sale	None

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Devils Lake	Sales, Use and Gross Receipts	1-1-97	104	1½%	Natural gas Coin-operated amusement New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Dickinson	Sales, Use and Gross Receipts	1-1-02	106	1½%	Natural gas	\$37.50/sale	None
Drake	Sales, Use and Gross Receipts	7-1-05	209	1%	None	None	None
Drayton	Sales, Use and Gross Receipts	10-1-97	157	1%	None	\$25/sale	None
Dunseith	Sales, Use and Gross Receipts	1-1-05	204	1%	None	\$25/sale	None
Edgeley	Sales, Use and Gross Receipts	1% - 1-1-97 1% - 10-1-06	148	2%	None	None	3% Max. - \$50.00/ month or \$150.00/quarter
Edinburg ²	Sales, Use and Gross Receipts	4-1-99	176	1%	New farm machinery	\$25/sale	None
Elgin	Sales, Use and Gross Receipts	4-1-00	179	1%	None	\$25/sale	None
Ellendale	Sales, Use and Gross Receipts	1-1-95	131	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Enderlin	Sales, Use and Gross Receipts	10-1-98	166	1%	None	\$25/sale	None
Fairmount	Sales, Use and Gross Receipts	4-1-05	206	1%	None	None	None
Fargo	Sales, Use and Gross Receipts	1% - 7-1-06 1½% - 1-1-05 to 6-30-06	105	1%	Coin-operated amusement	\$25.00/sale effective 7-1-06 \$37.50/sale before 7-1-06	None
Finley ³	Sales, Use and Gross Receipts	10-1-98	167	1%	Coin-operated amusement	\$25/sale	None
Fort Ransom	Sales, Use and Gross Receipts	1-1-00	177	1%	None	\$25/sale	None
Gackle	Sales, Use and Gross Receipts	1-1-06	210	1%	Natural Gas	None	None
Garrison	Sales, Use and Gross Receipts	1% - 1-1-96 1% - 10-1-06	139	2%	Natural gas New farm machinery New farm irrigation equipment Coin-operated amusement	\$50/sale	None
Grafton ²	Sales, Use and Gross Receipts	1-1-91	107	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter

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Grand Forks	Sales, Use and Gross Receipts	7-1-00	101	1¾%	Natural gas New farm machinery New farm irrigation equipment Coin-operated vending sales of 99¢ or less 44% of gross receipts from coin-operated amusement	\$43.75/sale	5% Max. - \$166.67/month or \$500.00/quarter
Grenora ⁴	Sales, Use and Gross Receipts	10-1-02	192	1%	Natural gas	\$25/sale	None
Gwinner	Sales, Use and Gross Receipts	4-1-05	207	1%	Natural gas	None	None
Halliday	Sales, Use and Gross Receipts	7-1-96	143	1%	None	\$25/sale	None
Hankinson	Sales, Use and Gross Receipts	10-1-97	158	1%	None	\$25/sale	None
Hannaford	Sales, Use and Gross Receipts	10-1-04	202	1%	Coin-operated amusement	\$50/sale	None
Harvey	Sales, Use and Gross Receipts	10-1-91	112	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/month or \$250.00/quarter
Hatton	Sales, Use and Gross Receipts	4-1-98	164	1%	Coin-operated amusement	\$25/sale	None
Hazelton	Sales, Use and Gross Receipts	10-1-00	180	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50/month or \$150/quarter
Hazen	Sales, Use and Gross Receipts	4-1-95	134	1%	New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/month or \$250.00/quarter
Hettinger	Sales, Use and Gross Receipts	7-1-02	142	1%	New farm machinery	\$25/sale	None
Hillsboro	Sales, Use and Gross Receipts	1-1-03	168	2%	Coin-operated amusement	\$50/sale	None
Hoople ²	Sales, Use and Gross Receipts	1-1-99	172	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$83.33/month or \$250.00/quarter
Hope ³	Sales, Use and Gross Receipts	1-1-01	185	1%	Coin-operated amusement	\$25/sale	None
Jamestown	Sales, Use and Gross Receipts	4-1-02	110	2%	Natural gas New farm machinery Coin-operated amusement	\$50/sale	None
Kenmare	Sales, Use and Gross Receipts	1-1-93	117	1%	Mobile homes Natural gas New farm machinery New farm irrigation equipment	\$25/sale	None
Killdeer	Sales, Use and Gross Receipts	4-1-95	135	1%	Natural gas New farm machinery	\$25/sale	None

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Kulm	Sales, Use and Gross Receipts	4-1-98	165	1%	None	\$25/sale	None
LaMoure	Sales, Use and Gross Receipts	1% - 1-1-97 ½% - 1-1-05	149	1½%	Natural gas New farm machinery	\$25/sale	None
Langdon	Sales, Use and Gross Receipts	1-1-94	123	1%	Natural gas New farm machinery Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Larimore	Sales, Use and Gross Receipts	1-1-95	128	1%	None	\$25/sale	None
Lidgerwood	Sales, Use and Gross Receipts	10-1-00	181	1%	None	\$25/sale	None
Linton	Sales, Use and Gross Receipts	1% - 10-1-93 1% - 10-1-06	121	2%	Natural gas Coin-operated amusement	None	3% Max. - \$50.00/ month or \$150.00/quarter
Lisbon	Sales, Use and Gross Receipts	7-1-95	136	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	None
Maddock	Sales, Use and Gross Receipts	10-1-02	193	1½%	None	\$25/sale	None
Mandan	Sales, Use and Gross Receipts	4-1-91	108	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Mayville	Sales, Use and Gross Receipts	1% - 1-1-97 1% - 7-1-03	150	2%	Coin-operated amusement	\$25/sale before 7-1-03 \$50/sale effective 7-1-03	None
McClusky	Sales, Use and Gross Receipts	1-1-96	140	1%	None	\$25/sale	None
McVile	Sales, Use and Gross Receipts	1-1-02	188	1%	New farm machinery Coin-operated amusement	\$25/sale	None
Medora	Sales, Use and Gross Receipts	4-1-02	178	2½%	None	\$25/single unit purchase	None
Michigan	Sales, Use and Gross Receipts	1% - 10-1-01 ½% - 4-1-04	187	1½%	None	\$25/sale	None
Milnor	Sales, Use and Gross Receipts	10-1-02	169	1½%	New farm machinery	\$25/sale	None
Minot	Sales, Use and Gross Receipts	1-1-98	103	2%	Natural gas Mobile homes New farm machinery New farm irrigation equipment Coin-operated amusement	\$50/customer/day	5% Max. - \$83.33/ month or \$250.00/quarter
Mohall	Sales, Use and Gross Receipts	10-1-92	114	1%	New farm machinery	\$25/sale	None
Mott	Sales, Use and Gross Receipts	1% - 4-1-97 ½% - 4-1-04	153	1½%	None	\$25/sale	None

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Munich	Sales, Use and Gross Receipts	1-1-99	173	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Napoleon	Sales, Use and Gross Receipts	10-1-96	144	1%	Natural gas	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Neché	Sales, Use and Gross Receipts	1-1-04	201	1%	Natural gas New farm machinery	\$25/sale	None
New England	Sales, Use and Gross Receipts	10-1-02	194	1%	None	\$25/sale	None
New Leipzig	Sales, Use and Gross Receipts	1-1-99	174	1%	None	\$25/sale	None
New Rockford	Sales, Use and Gross Receipts	10-1-96	145	1%	None	\$25/sale	None
Northwood	Sales, Use and Gross Receipts	1% - 1-1-03 ½% - 10-1-06	197	1½%	None	None	None
Oakes	Sales, Use and Gross Receipts	1% - 10-1-96 ½% - 10-1-03	146	1½%	None	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Oxbow	Sales, Use and Gross Receipts	1-1-02	189	1%	Coin-operated amusement	None	None
Page	Sales, Use and Gross Receipts	4-1-05	208	1%	None	\$25/sale	None
Park River ^{1,2}	Sales, Use and Gross Receipts	1% - 1-1-95 1% - 7-1-05	130	2%	New farm machinery Coin-operated amusement	\$25/sale	None
Pembina	Sales, Use and Gross Receipts	1-1-93	119	1%	None	\$25/sale	None
Portland	Sales, Use and Gross Receipts	1% - 1-1-97 1% - 7-1-03	151	2%	Coin-operated amusement	\$25/sale before 7-1-03 \$50/sale effective 7-1-03	None
Powers Lake	Sales, Use and Gross Receipts	4-1-97	154	1%	Natural gas New farm machinery	\$25/sale	3% Max.-\$83.33/ month or \$250.00/quarter
Reeder	Sales, Use and Gross Receipts	1-1-03	198	1%	New farm machinery	\$25/sale	None
Regent	Sales and Gross Receipts Only	1-1-97	152	1%	None	\$25/sale	None
Richardton	Sales and Gross Receipts Only	10-1-97	159	1%	New farm machinery	\$25/sale	None
Rolette	Sales, Use and Gross Receipts	1-1-03	199	1%	None	\$25/sale	None
Rolla	Sales, Use and Gross Receipts	1% - 1-1-94 ½% - 10-1-04	125	1½%	New farm machinery	\$25/sale	None

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Rugby	Sales, Use and Gross Receipts	1-1-93	118	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Scranton	Sales and Gross Receipts Only	4-1-02	190	1%	Natural gas	\$25/sale	None
St. John	Sales, Use and Gross Receipts	1-1-01	186	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Stanley	Sales, Use and Gross Receipts	10-1-95	137	1%	Natural gas New farm machinery	\$25/sale	3% Max. - \$83.33/ month or \$250.00/quarter
Steele	Sales, Use and Gross Receipts	10-1-96	147	1%	None	\$25/sale	None
Strasburg	Sales, Use and Gross Receipts	4-1-93	120	1%	Natural gas Coin-operated amusement	\$25/sale	3% Max. - \$50.00/ month or \$150.00/quarter
Tioga ⁴	Sales, Use and Gross Receipts	1-1-95	132	1%	Natural gas New farm machinery	\$25/sale	None
Tower City	Sales, Use and Gross Receipts	10-1-02	195	1%	Natural gas New farm machinery	\$25/sale	None
Towner	Sales, Use and Gross Receipts	10-1-98	170	1%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	3% Max.-\$50.00/ month or \$150.00/quarter
Turtle Lake	Sales, Use and Gross Receipts	10-1-00	182	1%	New farm machinery New farm irrigation equipment Natural gas Coin-operated amusement	\$25/sale	None
Underwood	Sales, Use and Gross Receipts	10-1-06	211	1½%	New farm machinery	None	None
Valley City	Sales, Use and Gross Receipts	1% - 1-1-92 ½% - 7-1-03	113	1½%	Natural gas New farm machinery	\$25.00/sale before 7-1-03 \$37.50/sale effective 7-1-03	None
Velva	Sales, Use and Gross Receipts	1-1-99	175	1%	Natural gas New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale	None
Wahpeton	Sales, Use and Gross Receipts	10-1-99	111	1½%	Coin-operated amusement New farm machinery New farm irrigation equipment	\$25/sale	3% No maximum
Walhalla	Sales, Use and Gross Receipts	10-1-97	160	1%	Natural gas New farm machinery	\$25/sale	None

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Washburn	Sales, Use and Gross Receipts	10-1-00	183	1%	Natural gas	\$25/sale	3% Max.-\$83.33/ month or \$250.00/quarter
Watford City	Sales, Use and Gross Receipts	10-1-98	171	1%	Natural gas New farm machinery Coin-operated amusement	\$25/sale	3% Max.-\$83.33/ month or \$250.00/quarter
West Fargo	Sales, Use and Gross Receipts	10-1-94	129	1%	Coin-operated amusement	\$25/sale	None
Williston ⁴	Sales, Use and Gross Receipts	1% - 7-1-91 1% - 4-1-03	109	2%	Natural gas New farm machinery New farm irrigation equipment Coin-operated amusement	\$25/sale before 4-1-03 \$50/sale effective 4-1-03	3% Max. - \$83.33/ month or \$250.00/quarter
Wilton	Sales, Use and Gross Receipts	10-1-00	184	1%	Natural gas	\$25/sale	3% Max.-\$83.33/ month or \$250.00/quarter
Wimbledon	Sales, Use and Gross Receipts	1-1-05	205	1%	Natural gas sales New farm machinery	\$25/sale	None
Wishek	Sales, Use and Gross Receipts	4-1-97	155	1%	None	\$25/sale	3% Max.-\$83.33/ month or \$250.00/quarter

County	Tax Type	Current Rate Initiated	Location Code	Rate	Not Subject to Local Tax	*Refund Cap	Permit Holder Compensation
Cass	Sales and Gross Receipts only	10-1-99 Repealed effective 4-1-03	501	½%	Coin-operated amusement Coin-operated vending sales of 99 cents or less	\$12.50/sale	None
Steele ³	Sales, Use and Gross Receipts	4-1-05	503	1%	Coin-operated vending sales of 99 cents or less Coin-operated amusement	\$25/sale	None
Walsh ²	Sales, Use and Gross Receipts	4-1-01	502	¼%	Natural gas New farm machinery New farm irrigation equipment	\$25/sale	None
Williams ⁴	Sales and Use Only	10-1-06	504	½%	New farm machinery New farm irrigation equipment Coin-operated vending sales of 99 cents or less Coin-operated amusement Alcoholic beverages	\$12.50/sale	None

¹ **Park River Rate:** From 1-1-05 through 6-30-05 the city sales tax rate was 2 percent and the use tax rate was 1 percent. Effective 7-1-05 both the sales, use and gross receipts tax are at 2 percent.

² **Walsh County:** Edinburg, Grafton, Hoople and Park River are located within Walsh County. The county sales, use and gross receipts tax is in addition to state and city sales, use and gross receipts tax.

³ **Steele County:** Finley and Hope are located within Steele County. The county sales, use and gross receipts tax is in addition to state and city sales, use and gross receipts tax.

⁴ **Williams County:** Grenora, Tioga, and Williston are located within Williams County. The county sales and use tax is in addition to state and city sales, use and gross receipts tax.

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STATE SALES TAXES

The Office of State Tax Commissioner has prepared a number of sales and use tax guidelines that provide a better understanding of the North Dakota sales and use laws. These guidelines are available on our web site at www.nd.gov/tax.

State Sales Tax Rates:

- 2 percent on the total receipts from retail sales of natural gas.
- 3 percent on the total receipts from retail sales of new mobile homes. (Used mobile homes are exempt.)
- 5 percent on the total receipts from all other taxable retail sales of tangible personal property and services except where alcohol or farm machinery gross receipts taxes apply.

Gross Receipt Tax Rates:

- 1 percent on the gross receipts from the leasing or renting of hotel, motel or tourist court accommodations for period of less than 30 consecutive days, excluding bed and breakfast accommodations. (5% state sales tax is also applicable.)
- 3 percent on the gross receipts from retail sales of new farm machinery and new irrigation equipment used exclusively for agricultural purposes. (Used farm machinery and used irrigation equipment used exclusively for agricultural purposes are exempt.)
- 7 percent on the gross receipts from retail sales of alcoholic beverages sold for consumption either on or off-the-premises.